



**Auditor of State  
Betty Montgomery**



**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Duchouquet Township  
Auglaize County  
17301 Golden Bridge Road  
Wapakoneta, OH 45895

To the Board of Trustees:

We have audited the accompanying financial statements of Duchouquet Township, Auglaize County, (the Township), as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Duchouquet Township, Auglaize County, as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2003, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Duchouquet Township  
Auglaize County  
Independent Accountants' Report  
Page 2

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 5, 2003

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$35,963	\$192,586		\$228,549
Intergovernmental	73,634	97,497	66,878	238,009
Licenses, Permits, and Fees	2,515			2,515
Earnings on Investments	5,077	559		5,636
Other Revenue	905	8,959		9,864
Total Cash Receipts	118,094	299,601	66,878	484,573
<b>Cash Disbursements:</b>				
Current:				
General Government	140,288	90,039		230,327
Public Safety	2,553			2,553
Public Works	74	224,183		224,257
Health	2,023			2,023
Capital Outlay		79,979	66,878	146,857
Total Cash Disbursements	144,938	394,201	66,878	606,017
Total Receipts Over/(Under) Disbursements	(26,844)	(94,600)		(121,444)
<b>Other Financing Receipts:</b>				
Sale of Fixed Assets		6,170		6,170
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(26,844)	(88,430)		(115,274)
Fund Cash Balances, January 1	150,557	151,237		301,794
<b>Fund Cash Balances, December 31</b>	<b><u>\$123,713</u></b>	<b><u>\$62,807</u></b>	<b><u>\$0</u></b>	<b><u>\$186,520</u></b>

*The notes to the financial statements are an integral part of this statement.*

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE - FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Fiduciary Fund Type</u>
	<u>Agency Fund</u>
<b>Operating Cash Receipts:</b>	
Other Revenue	\$453,723
<b>Operating Cash Disbursements:</b>	
Capital Outlay	<u>453,723</u>
Net Receipts Over/(Under) Disbursements	
Fund Cash Balance, January 1	<u>                    </u>
<b>Fund Cash Balance, December 31</b>	<u><u>                    </u></u> <b>\$0</b>

*The notes to the financial statements are an integral part of this statement.*



**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$23,307	\$189,132	\$11,999	\$224,438
Intergovernmental	154,946	96,833		251,779
Licenses, Permits, and Fees	2,490			2,490
Earnings on Investments	3,821	715		4,536
Other Revenue	1,382			1,382
Total Cash Receipts	185,946	286,680	11,999	484,625
<b>Cash Disbursements:</b>				
Current:				
General Government	81,599	88,226		169,825
Public Safety	3,998			3,998
Public Works	1,186	79,591		80,777
Health	2,539			2,539
Debt Service:				
Redemption of Principal	27,633		12,367	40,000
Interest and Fiscal Charges			694	694
Capital Outlay	7,862	18,717		26,579
Total Cash Disbursements	124,817	186,534	13,061	324,412
Total Receipts Over/(Under) Disbursements	61,129	100,146	(1,062)	160,213
<b>Other Financing Receipts:</b>				
Other Financing Sources	26			26
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	61,155	100,146	(1,062)	160,239
Fund Cash Balances, January 1	89,402	51,091	1,062	141,555
<b>Fund Cash Balances, December 31</b>	<b><u>\$150,557</u></b>	<b><u>\$151,237</u></b>	<b><u>\$0</u></b>	<b><u>\$301,794</u></b>

*The notes to the financial statements are an integral part of this statement.*

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**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Duchouquet Township, Auglaize County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the City or Wapakoneta and the Villages of Cridersville, Uniopolis, and Buckland to provide fire services and ambulance services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Interim deposits held during the audit period were valued at cost.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**Road and Bridge Fund** - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Gasoline Tax Fund** - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

**Special Fire Levy Fund** - This fund receives property tax money from an operating levy in order to provide fire protection functions and ambulance and other emergency services to the Township residents.

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Fund:

**General Note Fund** - This fund received property tax money for the retirement of general obligation notes originally issued to construct a new Township garage. This debt was redeemed in 2001.

**4. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant capital project fund:

**Issue II Fund** - The Township received a grant from the State of Ohio during 2002 to complete requested road work.

**5. Fiduciary Funds (Agency Fund)**

This fund is used to account for funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

**Issue II Matching Fund** – During 2002, the Township acted as the fiscal agent for the Issue II grant project for all Auglaize County townships. This fund was established for the collection of participating subdivisions' matching shares, and the subsequent payments to the contractors.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<b>2002</b>	<b>2001</b>
Demand deposits	<u>\$186,520</u>	<u>\$301,794</u>

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$101,876	\$118,094	\$16,218
Special Revenue	286,143	305,771	19,628
Capital Projects	71,740	66,878	(4,862)
Total	<u>\$459,759</u>	<u>\$490,743</u>	<u>\$30,984</u>

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$237,383	\$144,938	\$92,445
Special Revenue	437,385	394,201	43,184
Capital Projects	71,740	66,878	4,862
Total	<u>\$746,508</u>	<u>\$606,017</u>	<u>\$140,491</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$106,249	\$185,972	\$79,723
Special Revenue	287,882	286,680	(1,202)
Capital Projects	23,750	11,999	(11,751)
Total	<u>\$417,881</u>	<u>\$484,651</u>	<u>\$66,770</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$175,652	\$124,817	\$50,835
Special Revenue	338,979	186,534	152,445
Debt Service	24,812	13,061	11,751
Total	<u>\$539,443</u>	<u>\$324,412</u>	<u>\$215,031</u>

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**5. RETIREMENT SYSTEMS**

Township officials and other employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plans. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. Members of PERS contribute 8.5% of their gross salaries. The Township contributes an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**6. RISK MANAGEMENT**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA). OTARMA is a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**A. Casualty Insurance**

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**B. Property Insurance**

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

**C. Financial Position**

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31: (latest information available)

Casualty Coverage	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>(9,379,003)</u>	<u>(8,924,977)</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
Property Coverage	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>(647,667)</u>	<u>(497,831)</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

**7. GRANTS**

The Township received financial assistance from state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Township at December 31, 2002.





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Duchouquet Township  
Auglaize County  
17301 Golden Bridge Road  
Wapakoneta, OH 45895

To the Board of Trustees:

We have audited the accompanying financial statements of Duchouquet Township, Auglaize County, (the Township), as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated May 5, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. We noted instances of noncompliance, which are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as item 2002-40206-001 and 2002-40206-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 5, 2003.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 5, 2003.

This report is intended solely for the information and use of management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 5, 2003

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING REPAID UNDER AUDIT - NUMBER 2002-40206-001**

During 2001 and 2002, and through March 31, 2003, Trustee John Limbert received meal reimbursements for meal expenses incurred while conducting normal business procedures within the township. He is already receiving the maximum salary allowed under Ohio Rev. Code Section 505.24, and is not entitled to additional compensation (Ohio Constitution Article II, Section 20), and may not receive reimbursement unless conducting official business outside of the township. The following is the total meal reimbursements received per year:

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>TOTAL</u>
<u>\$92.70</u>	<u>\$263.18</u>	<u>\$142.26</u>	<u>\$498.14</u>

This finding for recovery was repaid on April 30, 2003, on receipt #39 and deposited to the Township treasury on May 7, 2003.

**FINDING REPAID UNDER AUDIT - NUMBER 2002-40206-002-**

During 2001 and 2002, and through March 31, 2003, Trustee Robert Rohrbacher received meal reimbursements for meal expenses incurred while conducting normal business procedures within the township. He is already receiving the maximum salary allowed under Ohio Rev. Code Section 505.24, and is not entitled to additional compensation (Ohio Constitution Article II, Section 20), and may not receive reimbursement unless conducting official business outside of the township. The following is the total meal reimbursements received per year:

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>TOTAL</u>
<u>\$180.57</u>	<u>\$406.67</u>	<u>\$382.22</u>	<u>\$969.46</u>

This finding for recovery was repaid on April 30, 2003, on receipt #32 and deposited to the Township treasury on May 2, 2003.

**DUCHOUQUET TOWNSHIP  
AUGLAIZE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-40206-001	Ohio Rev. Code Section 5705.41(B), Disbursements Exceeded Appropriations at the Legal Level of Control	Yes	Budgetary testing for current audit period revealed no problems in this area.



**Auditor of State  
Betty Montgomery**

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**DUCHOUQUET TOWNSHIP**

**AUGLAIZE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 3, 2003**